



REPLY TO
ATTENTION OF

DEPARTMENT OF THE ARMY
HEADQUARTERS, 7TH INFANTRY DIVISION & FORT CARSON
6101 WETZEL AVENUE, BLDG. 1430
FORT CARSON, COLORADO 80913-4145

AFZC-CG

1 November 2005

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Contact with External Auditors Policy File #19

1. **PURPOSE.** To provide guidance and establish policy throughout Fort Carson for contact with external auditors.
2. **APPLICABILITY.** This policy applies to all Fort Carson units, commands, activities, and personnel, whether assigned or attached to Fort Carson. If outside commands or other parent organizations establish conflicting policies, such policies may apply on Fort Carson only if approved by me.
3. **CONTACT WITH EXTERNAL AUDITORS POLICY.**
 - a. External audits of 7th Infantry Division and Fort Carson units and activities will be centrally monitored. This policy is intended to ensure that the Command is aware of all audits, that information given to auditors will come from appropriate sources for subjects reviewed, and that the impact on training schedules is minimized. Normally, every external audit starts with an entrance conference with a member of the Command Group. Internal Review (IR) is my principal agent with external auditors.
 - b. External auditors from agencies such as the U.S. Army Audit Agency (USAAA), U.S. General Accounting Office (GAO), and Department of Defense Inspector General (DoD IG) conduct audits of various functions, activities, and units at Fort Carson. I want to be sure that these audits do not become training distractions because of poor timing. It is also very important to me that auditors' conclusions are based on accurate and complete views of subjects using factual, pertinent, and correct information from qualified, knowledgeable people. Audit reports that are based on distorted or misinterpreted information will not be very useful management tools. Equally important, auditors must know the Command's position concerning audit findings and recommendations to ensure appropriate balance of views. These objectives in dealing with external auditors are best met through proper coordination.
 - c. To minimize distraction from training schedules and related installation support, at least 45-days advance notice will be given for external audits before work is started. Exceptions require approval from the Garrison Commander for Garrison organizations and the Chief of Staff for all other units and activities. However, if an earlier start date would be more advantageous to their organization, MSC commanders and staff

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directors may waive the 45-day notice for audits within their units or activities. Units in the green phase of the training cycle will undergo audits during that period only if a specific audit objective requires the observation of unit operations during field exercises or Command approval is obtained for other reasons.

d. Units and activities will not respond to any request for information or visit from external auditors unless it has been previously coordinated with IR. If external auditors attempt to establish uncoordinated contact for any purpose, they will be immediately referred to IR, (719)526-9480, DSN 691-9480, mick.mickle@carson.army.mil.

e. This policy will not be construed as an impediment to cooperation with external auditors during properly coordinated audits.

4. SUPERSESSION. This policy letter supersedes Commanding General Policy File #8 dated 3 February 2003.

5. EXPIRATION. This policy letter will remain in effect until superseded or rescinded.

6. POC for this policy is IR, 526-9480.



ROBERT W. MIXON, JR.
Major General, US Army
Commanding

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